



ఆంధ్రప్రదేశ్ రాజపత్రము

THE ANDHRA PRADESH GAZETTE

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PART I EXTRAORDINARY

No.199

AMARAVATI, THURSDAY, APRIL 1, 2021

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NOTIFICATIONS BY GOVERNMENT

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REVENUE DEPARTMENT (COMMERCIAL TAXES-II)

THE ANDHRA PRADESH GOODS AND SERVICES TAX ACT, 2017 (ACT NO. 16 OF 2017) - RETROSPECTIVE EXEMPTION FROM LEVY OR COLLECTION OF STATE TAX ON SUPPLY OF FISHMEAL (FALLING UNDER HEADING 2301) DURING THE PERIOD FROM 01.7.2017 TO 30.9.2019 AND LEVY OF STATE TAX AT THE RATE OF SIX PER CENT, ON SUPPLY OF PULLEY, WHEELS AND OTHER PARTS (FALLING UNDER HEADING 8483) AND USED AS PARTS OF AGRICULTURAL MACHINERY (FALLING UNDER HEADINGS 8432, 8433 AND 8436) DURING THE PERIOD FROM 01.7.2017 TO 31.12.2018.

[G.O.Ms.No.83, Revenue (Commercial Taxes-II), 1st April, 2021.]

NOTIFICATION

Notwithstanding anything contained in the notification issued in the G.O.Ms.No.258, Revenue (Commercial Taxes-II) Department, dated 29-6-2017, issued by the Government of Andhra Pradesh, on the recommendations of the Goods and Services Tax Council, in exercise of the powers under sub-section (1) of section 9 of the Andhra Pradesh Goods and Services Tax Act, 2017,—

(i) no State tax shall be levied or collected in respect of supply of fishmeal (falling under heading 2301), during the period commencing from the 1st day of July, 2017 and ending with the 30th day of September, 2019(both days inclusive);

(ii) State tax at the rate of six per cent. shall be levied or collected in respect of supply of pulley, wheels and other parts (falling under heading 8483) and used as parts of agricultural machinery (falling under headings 8432, 8433 and 8436), during the period commencing from the 1st day of July, 2017 and ending with the 31st day of December, 2018(both days inclusive).

(2) No refund shall be made of all such tax which has been collected, but which would not have been so collected, had sub-section (1) been in force at all material times.

Dr. RAJAT BHARGAVA,
Special Chief Secretary to Government.

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